

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Thursday 30<sup>th</sup> November, 2017**

**No. 591**

**EXCISE (ABK) DEPARTMENT  
GOVERNMENT OF SIKKIM  
GANGTOK**

**No. 24/Ex(Abk)**

**Dated the 30/11/2017**

### NOTIFICATION

In exercise of the powers conferred by section 23 of the Sikkim Excise Act, 1992 (2 of 1992) and in supersession of Notification No. 11/Ex (Abk) dated 6/11/2014 and Notification NO. 03/Excise(Abk) dated 11/2/2016, published in Extraordinary Gazette number 460 dated 6<sup>th</sup> November 2014 and Gazette number 16 dated 11<sup>th</sup> February 2016, the State Government hereby imposes the Excise Duty, Import Pass Fee, Bottling Fee and Export Pass Fee of all brands of various strength for consumption in Civil Market on :-

- (1) Indian Made Foreign Liquor /Beer/ Wine /Ready to Drink Manufactured in the State of Sikkim;
- (2) Indian Made Foreign Liquor /Beer /Wine /Ready to Drink Imported from other States;
- (3) Foreign Liquor /Beer /Wine imported from outside India, as under; namely:-

#### A. LIQUOR

Sl. No.	Particular	Ex Factory Price including levies and commission (in Rs)	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Cheap Range	517 to 805	$(EFP + \frac{1}{2} \text{ of } 517) \times 85\%$ (Excise duty in this case so computed should not be less than Rs. 540/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 12/- per case
2	Regular Range	806 to 1725	$(EFP + \frac{1}{2} \text{ of } 806) \times 75\%$ (Excise duty in this case so computed should not be less than Rs. 736/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 12/- per case

3	Semi Premium	1726 to 2875	(EFP + $\frac{1}{2}$ of 1726) x 65% (Excise duty in this case so computed should not be less than Rs. 1317/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 12/- per case
4	Premium	2876 to 4600	(EFP + $\frac{1}{2}$ of 2876) x 58% (Excise duty in this case so computed should not be less than Rs. 1782/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 12/- per case
5	Deluxe	4601 and above	(EFP + $\frac{1}{2}$ of 4601) x 45% (Excise duty in this case so computed should not be less than Rs. 2415/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 12/- per case

#### B. BEER

Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Beer Manufactured in Sikkim	70% on EFP	NA	NA	Rs. 8/- per case
2	Beer bottled in Sikkim for company/ firm located Outside Sikkim	70% on EFP	Rs. 18/- per case	NA	Rs. 8/- per case
3	Beer Imported from Other States	70% on EFP	NA	Rs. 60/- per case	NA

#### C. WINE

Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Wine Manufactured in Sikkim	10% on EFP	NA	NA	Rs. 10/- per case
2	Wine manufactured in Sikkim for Company/ Firm located Outside Sikkim	10% on EFP	Rs. 50/- per case	NA	Rs. 10/- per case
3	Wine Imported from Other State	10% on EFP	NA	Rs. 100/- per case	NA

**D. READY TO DRINK**

Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee per case (inRs.)	Export Pass Fee
1	RTD Manufactured in Sikkim	25% on EFP	NA	-NA	Rs. 12/- per case
2	RTD Imported from Other States	30 % on EFP	NA	Rs. 57 /- per case	NA

**E. FOREIGN LIQUOR /WINE/BEER IMPORTED FROM OUTSIDE INDIA**

Sl. No.	Particular	Maximum Retail Price (in Rs)	Excise Duty % on EFP	Bottling Fee	Import Pass Fee per case (in Rs)
1	Foreign Liquor Imported from Outside India	1000-3000 3001-10,000 10,001 and above	NA	NA	4000/- 5000/- 6000/-
2	Wine Imported from Outside India	—	NA	NA	1500/-
3	Beer Imported from Outside India	—	NA	NA	145/-

- The Manufacturers of Alcoholic Products in the State of Sikkim and Indian made Foreign Liquor/ Beer imported from other state shall not be permitted to reduce the Ex Factory Price /Ex Distillery Price of their products. However the manufacturers have the liberty to fix any Maximum Retail Price of their products subject to the prior approval of the Excise (Abk) Department.
- This Notification shall come force on the date of its publication in the Official Gazette.

**R. Telang, IAS**  
**Commissioner-cum- Secretary**  
**Excise (Abk) Department**  
**Government of Sikkim**

